

### **ABSTRACT**

A system provides the user with a simulated environment that presents a business opportunity to understand and solve optimally. Mistakes are noted and remedial educational material presented dynamically to build the necessary skills that a user requires for success in the business endeavor. The system utilizes an artificial intelligence engine driving individualized and dynamic feedback with synchronized video and graphics used to simulate real-world environment and interactions. A robust business model provides support for realistic activities and allows a user to experience real world consequences for their actions and decisions. An accounting tutorial system is enabled for providing active coaching on aspects of cost accounting including debit and credit processing, procedures for closing books, appropriate management of ledgers, assets and liabilities utilizing a t-account motif. Techniques for process sensitive help are also integrated into the system to provide contextual examples to guide a user in performing a task.